

# MEMBANGUN MODEL PERLINDUNGAN HUKUM BAGI WAJIB PAJAK DALAM SISTEM PENYELESAIAN SENKETA PAJAK DI INDONESIA\*

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## *Abstract*

*Principally, the justice in collecting taxes must include tax arrangement, tax application, tax collection and the assignment that is charged to taxpayer, also the existence of fair law channels to taxpayer in order to search justice in tax field. Dealing with tax conflict settlement, tax law has provided two law channels in solving tax conflict, which are: the problem that solved by conflict parties ( between people as taxpayer and dirjen pajak as fiskus ) themselves; and the solution in tax court. However those two channels give tax payer fewer guarantees in law protection.*

*The result of this research shows that tax law in Indonesia has regulated the mechanism of tax conflict settlement. There are two main law shelters that arrange those mechanisms, which are : Acts Number 28 / 2007, about Perubahan Ketiga Terhadap Undang – Undang Nomor 6 Tahun 1983, tentang Ketentuan Umum Tata Cara Perpajakan; and also Acts Number 14 / 2002, about Pengadilan Pajak ( Tax Court ). Both Acts has accommodated several principles dealing with law protection security to taxpayer in tax conflict arrangement. Even so, if critically studies applied on both Acts, apparently those Acts still have a leak that possibly cause unfairness to taxpayer in tax conflict settlement*

**Kata kunci :** model, perlindungan hukum, wajib pajak, penyelesaian sengketa pajak.

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